



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LITTLE CHUTE WATER DEPARTMENT

Principal Office: 108 W. MAIN STREET
LITTLE CHUTE, WI 54140

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LITTLE CHUTE WATER DEPARTMENT**Utility Address:** 108 W. MAIN STREET
LITTLE CHUTE, WI 54140**When was utility organized?** 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DALE N. HAUG**Title:** FINANCE DIRECTOR**Office Address:**108 W. MAIN STREET
LITTLE CHUTE, WI 54140**Telephone:** (920) 788 - 7380**Fax Number:** (920) 788 - 7394**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHUMAKER ROMENESKO & ASSOCIATES**Title:****Office Address:** SCHUMAKER ROMENESKO & ASSOCIATES2323 E. CAPITOL DR
P.O. BOX 2459
APPLETON, WI 54913-2459**Telephone:** (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:****Date of most recent audit report:** 7/8/1998**Period covered by most recent audit:** DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GENE HOJAN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**108 W. MAIN STREET
LITTLE CHUTE, WI 54140**Telephone:** (920) 788 - 7380**Fax Number:** (920) 788 - 7394**E-mail Address:**

Name: JEFF LAUTENSCHLAGER**Title:** WATER PLANT FOREMAN**Office Address:**108 W. MAIN STREET
LITTLE CHUTE, WI 54140**Telephone:** (920) 788 - 7380**Fax Number:** (920) 788 - 7394**E-mail Address:**

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:MICHAEL BEVERS
TERRY HUITING
JOHN ROOYAKKERS, VILLAGE PRESIDENT
LARRY VAN LANKVELT, CHAIRPERSON
LEON VANDEN HEUVEL
THOMAS VERHAGEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: KAUKAUNA ELECTRIC & WATER
P.O. BOX 1777
KAUKAUNA, WI 54130

Contact Person: MR MICHAEL J KAWULA

Title: OFFICE MANAGER

Telephone: (920) 766 - 5721 EXT 39

Fax Number: (920) 766 - 0000

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999

Provide a brief description of the nature of Contract Operations being provided:

CUSTOMER ACCOUNTS SERVICES - METER READING, BILLING, COLLECTIONS FOR LITTLE CHUTE CUSTOMERS

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,023,204	1,007,058	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	444,149	385,265	2
Depreciation Expense (403)	144,189	139,577	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	164,380	157,093	5
Total Operating Expenses	752,718	681,935	
Net Operating Income	270,486	325,123	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	270,486	325,123	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	59,387	29,170	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	59,387	29,170	
Total Income	329,873	354,293	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	329,873	354,293	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	155,949	135,450	14
Amortization of Debt Discount and Expense (428)	17,724	18,562	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,781	11,197	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	182,454	165,209	
Net Income	147,419	189,084	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	651,629	462,545	20
Balance Transferred from Income (433)	147,419	189,084	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	799,048	651,629	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUNDS AND OPERATION ACCOUNTS	59,387	5
Total (Acct. 419):	59,387	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,023,204	0	0	0	1,023,204	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,023,204	0	0	0	1,023,204	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	149,066		149,066	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,487		8,487	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	157,553	0	157,553	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,921,052	7,580,482	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,667,464	1,543,873	2
Net Utility Plant	6,253,588	6,036,609	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	1,595	6
Special Funds (125)	3,024,716	459,280	7
Total Other Property and Investments	3,024,716	460,875	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	65,287	52,960	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	97,427	107,074	11
Other Accounts Receivable (143)	1,113	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	904	367	14
Materials and Supplies (150)	15,082	10,744	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	22,500	5,176	17
Total Current and Accrued Assets	202,313	176,321	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	207,149	150,437	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	207,149	150,437	
Total Assets and Other Debits	9,687,766	6,824,242	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	516,073	516,073	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	799,048	651,629	23
Total Proprietary Capital	1,315,121	1,167,702	
LONG-TERM DEBT			
Bonds (221)	5,145,000	2,365,000	24
Advances from Municipality (223)	900	205,900	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,145,900	2,570,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	122,598	30,945	28
Payables to Municipality (233)	20,368	37,868	29
Customer Deposits (235)			30
Taxes Accrued (236)	155,127	147,591	31
Interest Accrued (237)	83,536	56,081	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	381,629	272,485	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,845,116	2,813,155	41
Total Liabilities and Other Credits	9,687,766	6,824,242	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,781,851	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	139,201				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,921,052	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,667,464	0	0	0	10
Total Accumulated Provision	1,667,464	0	0	0	
Net Utility Plant	6,253,588	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,543,873				1,543,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	144,189				144,189	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,328				6,328	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	150,517	0	0	0	150,517	13
Debits during year						14
Book cost of plant retired	26,926				26,926	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	26,926	0	0	0	26,926	19
Balance End of Year	1,667,464	0	0	0	1,667,464	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.97%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,082	10,744	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,082	10,744	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 REVENUE BONDS	8,098	428	71,094	1
1998 REVENUE BONDS	0	428	74,436	2
DEFERRED AMT ON 1995 REFUNDING	9,626	428	61,619	3
Total			207,149	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	516,073	1
Changes during year (explain):		2
Balance end of year	516,073	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 REVENUE BONDS	05/01/1995	08/01/2015	5.50%	2,245,000	1
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.15%	2,900,000	2
Total Bonds (Account 221):				5,145,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 G.O. BOND ANTICIPATION NOTE	05/01/1995	05/01/2000	5.40%	900	1
Total for Account 223				900	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	147,591	1
Accruals:		
Charged water department expense	164,380	2
Charged electric department expense	0	3
Charged sewer department expense	3,213	4
Other (explain):		
NONE		5
Total Accruals and other credits	167,593	
Taxes paid during year:		
County, state and local taxes	147,591	6
Social Security taxes	11,220	7
PSC Remainder Assessment	1,246	8
Other (explain):		
NONE		9
Total payments and other debits	160,057	
Balance end of year	155,127	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 REVENUE BONDS	55,154	129,895	132,370	52,679	1
1998 REVENUE BONDS		26,054	(4,799)	30,853	2
Subtotal	55,154	155,949	127,571	83,532	
Advances from Municipality (223)					
1995 G.O. BAN	927	8,781	9,704	4	3
Subtotal	927	8,781	9,704	4	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	56,081	164,730	137,275	83,536	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,813,155	0	0	0	0	2,813,155	1
Add credits during year:							
For Services						0	2
For Mains	31,961					31,961	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,845,116	0	0	0	0	2,845,116	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND - 1995 AND 1998	441,697	3
BOND REDEMPTION - 1995	102,679	4
BOND REDEMPTION FUND - 1998	54,853	5
CONSTRUCTION	2,325,487	6
DEPRECIATION RESERVE	100,000	7
Total (Acct. 125):	3,024,716	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	97,427	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	97,427	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,113	14
Other (specify):		
NONE		15
Total (Acct. 143):	1,113	
Receivables from Municipality (145):		
WATER USER FEES CERTIFIED TO 1998 TAX ROLL	904	16
Total (Acct. 145):	904	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CAPITAL PROJECTS	20,368	20
Total (Acct. 233):	20,368	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,680,687	0	0	0	7,680,687	1
Materials and Supplies	12,913	0	0	0	12,913	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,605,668	0	0	0	1,605,668	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,829,135	0	0	0	2,829,135	6
Other (specify):					0	7
Average Net Rate Base	3,258,797	0	0	0	3,258,797	
Net Operating Income	270,486	0	0	0	270,486	8
Net Operating Income as a percent of						
Average Net Rate Base	8.30%	N/A	N/A	N/A	8.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	516,073	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	725,338	3
Other (Specify):		4
Total Average Proprietary Capital	1,241,411	
Net Income		
Net Income	147,419	5
Percent Return on Proprietary Capital	11.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

EXTENDED MAINS UNDER HIGHWAY 41 PROVIDING WATERMAIN LOOP AND
ASSURANCE OF CONTINUOUS SERVICE FOR NORTH PORTION OF VILLAGE.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

RECEIVED CONSTRUCTION AUTHORIZATION FOR WELL AND TREATMENT PLANT
JULY 1998
FILED WATER RATE APPLICATION SEPTEMBER 1998. PUBLIC HEARING
SCHEDULED FOR APRIL 15, 1999.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 3, 1999

Mr. Dale N. Haug, Finance Director
Little Chute Municipal Water Department
108 West Main Street
Little Chute, WI 54140-1750

1998 Analytical Review DWCCA-3140-PJL

Dear Mr. Haug:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,001,406	1
Total Sales of Water	1,001,406	
Other Operating Revenues		
Forfeited Discounts (470)	2,702	2
Miscellaneous Service Revenues (471)	9,100	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,996	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,798	
Total Operating Revenues	1,023,204	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	77,750	9
Water Treatment Expenses (630-635)	79,334	10
Transmission and Distribution Expenses (640-655)	163,824	11
Customer Accounts Expenses (901-904)	24,219	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	99,022	14
Total Operation and Maintenance Expenses	444,149	
Other Operating Expenses		
Depreciation Expense (403)	144,189	15
Amortization Expense (404-407)		16
Taxes (408)	164,380	17
Total Other Operating Expenses	308,569	
Total Operating Expenses	752,718	
NET OPERATING INCOME	270,486	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,259	186,152	507,769	4
Commercial	229	43,639	100,190	5
Industrial	21	85,493	88,826	6
Total Metered Sales to General Customers (461)	3,509	315,284	696,785	
Private Fire Protection Service (462)	18		11,155	7
Public Fire Protection Service (463)	1		267,144	8
Other Sales to Public Authorities (464)	21	11,735	26,322	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,549	327,019	1,001,406	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	267,144	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	267,144	
Forfeited Discounts (470):		
Customer late payment charges	2,702	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,702	
Miscellaneous Service Revenues (471):		
FEES FOR CHANGING SERVICES & OTHER CHARGES FOR MAINTENANCE ON CUSTOMER PREMISES	9,100	7
Total Miscellaneous Service Revenues (471)	9,100	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,996	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	9,996	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	1,038	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	66,712	7
Operation Supplies and Expenses (623)	376	8
Maintenance of Pumping Plant (625)	9,624	9
Total Pumping Expenses	77,750	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,038	10
Chemicals (631)	73,719	11
Operation Supplies and Expenses (632)	2,235	12
Maintenance of Water Treatment Plant (635)	2,342	13
Total Water Treatment Expenses	79,334	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	110,499	14
Operation Supplies and Expenses (641)	10,362	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	31,557	17
Maintenance of Services (652)	2,745	18
Maintenance of Meters (653)	3,571	19
Maintenance of Hydrants (654)	5,090	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	163,824	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,200	22
Accounting and Collecting Labor (902)	6,712	23
Supplies and Expenses (903)	15,307	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,219	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,579	27
Office Supplies and Expenses (921)	6,112	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,747	30
Property Insurance (924)	5,335	31
Injuries and Damages (925)	4,585	32
Employee Pensions and Benefits (926)	33,310	33
Regulatory Commission Expenses (928)	4,279	34
Miscellaneous General Expenses (930)	5,375	35
Transportation Expenses (933)	4,700	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	99,022	
Total Operation and Maintenance Expenses	444,149	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		155,127	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,213	2
Net property tax equivalent		151,914	
Social Security		11,220	3
PSC Remainder Assessment		1,246	4
Other (specify): NONE			5
Total tax expense		164,380	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211700				3
County tax rate	mills		5.054600				4
Local tax rate	mills		8.775200				5
School tax rate	mills		13.087797				6
Voc. school tax rate	mills		1.917300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.046597				10
Less: state credit	mills		2.163000				11
Net tax rate	mills		26.883597				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.775200				14
Combined School Tax Rate	mills		15.005097				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.780297				17
Total Tax Rate	mills		29.046597				18
Ratio of Local and School Tax to Total	dec.		0.818695				19
Total tax net of state credit	mills		26.883597				20
Net Local and School Tax Rate	mills		22.009460				21
Utility Plant, Jan. 1	\$	7,580,482	7,580,482				22
Materials & Supplies	\$	10,744	10,744				23
Subtotal	\$	7,591,226	7,591,226				24
Less: Plant Outside Limits	\$	127,435	127,435				25
Taxable Assets	\$	7,463,791	7,463,791				26
Assessment Ratio	dec.		0.944316				27
Assessed Value	\$	7,048,177	7,048,177				28
Net Local & School Rate	mills		22.009460				29
Tax Equiv. Computed for Current Year	\$	155,127	155,127				30
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	155,127					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	951		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	951	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	37,575		4
Structures and Improvements (311)	65,429		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	95,600		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,555		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	222,159	0	
PUMPING PLANT			
Land and Land Rights (320)	557		12
Structures and Improvements (321)	251,220		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	278,296		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,979		20
Total Pumping Plant	577,052	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	563,840		23
Total Water Treatment Plant	951,770	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	111,636		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	951	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			37,575	4
Structures and Improvements (311)			65,429	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			95,600	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,555	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	222,159	
PUMPING PLANT				
Land and Land Rights (320)			557	12
Structures and Improvements (321)			251,220	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			278,296	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
Total Pumping Plant	0	0	577,052	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			563,840	23
Total Water Treatment Plant	0	0	951,770	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			111,636	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	283,242		26
Transmission and Distribution Mains (343)	3,928,457	173,836	27
Fire Mains (344)	0		28
Services (345)	738,703		29
Meters (346)	309,142	26,309	30
Hydrants (348)	398,414	9,520	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,770,094	209,665	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,586		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	25,695	19,588	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,217		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	57,498	19,588	
Total utility plant in service directly assignable	7,579,524	229,253	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,579,524	229,253	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			283,242	26
Transmission and Distribution Mains (343)	7,376		4,094,917	27
Fire Mains (344)			0	28
Services (345)			738,703	29
Meters (346)	11,745		323,706	30
Hydrants (348)	570		407,364	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	19,691	0	5,960,068	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,586	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	0		45,283	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	7,235		20,982	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	7,235	0	69,851	
Total utility plant in service directly assignable	26,926	0	7,781,851	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	26,926	0	7,781,851	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			36,245	36,245	1
February			32,037	32,037	2
March			37,017	37,017	3
April			37,017	37,017	4
May			40,563	40,563	5
June			40,218	40,218	6
July			46,824	46,824	7
August			43,303	43,303	8
September			42,989	42,989	9
October			43,056	43,056	10
November			39,480	39,480	11
December			40,324	40,324	12
Total for year	0	0	479,073	479,073	
Less: Measured or estimated water used in main flushing and water treatment during year				82,289	13
Less: Other utility use				250	14
Other utility use explanation: FIRE SUPPRESSION					15
Water pumped into distribution system				396,534	16
Less: Water sold				327,019	17
Losses and unaccounted for				69,515	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,874	21
Date of maximum: 10/28/1998					22
Cause of maximum: WATERMAIN BREAK OVERNIGHT					23
Minimum gallons pumped by all methods in any one day during reporting year				800	24
Date of minimum: 5/24/1998					25
Total KWH used for pumping for the year				1,388,600	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DOYLE PARK	1	750	12	1,800,000	Yes	1
WASHINGTON STREET	3	805	12	1,656,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 1	1
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,050	700	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	GENERAL ELECTRIC	9
Year Installed	1978	1978	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 2	WELL 1	WELL 3	14
Location	PUMP STATION #2	DOYLE PARK	WASHINGTON STREET	15
Purpose	B	P	P	16
Destination	D	T	T	17
Pump Manufacturer	JACUZZI	GOULDS	LAYNE	18
Year Installed	1992	1997	1975	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,000	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	CUTTLE HAMMER	US ELECTRIC	22
Year Installed	1992	1997	1985	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	200	200	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR ONE	RESERVOIR TWO	TANK ONE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1979	1952	1923	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	150	9
				10
Total capacity in gallons	300,000	250,000	100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION		16
				17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	N	N		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK TWO		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1967		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons	250,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	576	0	0	0	576	1
P	D	4.000	20	0	0	0	20	2
M	D	6.000	53,534	0	1,844	0	51,690	3
P	D	6.000	2,592	0	0	0	2,592	4
M	D	8.000	59,780	0	0	0	59,780	5
P	D	8.000	63,476	1,844	0	0	65,320	6
M	D	10.000	20,732	0	0	0	20,732	7
P	D	10.000	4,170	0	0	0	4,170	8
M	D	12.000	11,702	0	0	0	11,702	9
P	D	12.000	31,423	0	0	0	31,423	10
M	D	16.000	5,542	0	0	0	5,542	11
P	D	16.000	0	554			554	12
Total Within Municipality			253,547	2,398	1,844	0	254,101	
P	D	8.000	3,105	0	0	0	3,105	13
P	D	12.000	0	700			700	14
P	D	16.000	0	1,109			1,109	15
Total Outside of Municipality			3,105	1,809	0	0	4,914	
Total Utility			256,652	4,207	1,844	0	259,015	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	815	0	0	0	815		1
M	0.750	608	0	0	0	608		2
M	1.000	1,470	0	0	0	1,470		3
M	1.250	1	0	0	0	1		4
M	1.500	55	0	0	0	55		5
M	2.000	15	0	0	0	15		6
M	3.000	4	0	0	0	4		7
M	4.000	6	0	0	0	6		8
P	6.000	1	0	0	0	1		9
Total Utility		2,975	0	0	0	2,975	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,568	360	261	0	3,667	767	1
1.000	40	7	0	0	47	8	2
1.500	18	1	0	1	20	6	3
2.000	17	1	0	1	19	4	4
3.000	10	0	0	2	12	2	5
4.000	4	0	0	2	6	3	6
8.000	1	0	0	0	1	0	7
Total:	3,658	369	261	6	3,772	790	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,275	168	15	3	0	206	3,667	1
1.000	7	29	4	3	0	4	47	2
1.500	1	13	0	5	0	1	20	3
2.000	0	11	1	6	0	1	19	4
3.000	0	6	2	3	0	1	12	5
4.000	0	2	2	1	0	1	6	6
8.000	0	0	0	1	0	0	1	7
Total:	3,283	229	24	22	0	214	3,772	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	2			7	1
Within Municipality	454	3	3		454	2
Total Fire Hydrants	459	5	3	0	461	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	461
Number of distribution system valves end of year:	851
Number of distribution valves operated during year:	851

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

CUSTOMER REFUNDS MADE IN 1998 AFTER WATER RATE CONSUMER ANALYSIS COMPLETED
INDUSTRIAL CUSTOMERS (\$32,942)

Water Operation & Maintenance Expenses (Page W-05)

(625) MAINTENANCE OF PUMPING PLANT INCREASED BECAUSE WELL #3 PUMP AND CASING
WERE PULLED FOR INSPECTION.

(631) CHEMICALS EXPENSE IS UP BECAUSE THE UNIT COST OF CHEMICALS INCREASED
AND TOTAL TREATMENT VOLUME WAS UP 8%.

(641) OPERATING SUPPLIES AND EXPENSE INCREASED DUE TO AN INCREASE IN
CONTRACTED UTILITY LOCATES.

(651) MAINTENANCE OF MAINS INCREASED DUE TO AN INCREASE IN MAIN BREAKS AND
REPAIRS WITH RELATED PATCHING AND MATERIALS COSTS.

Water Mains (Page W-15)

(E) FINANCED BY BOND PROCEEDS AND DEPRECIATION

Meters (Page W-17)

(E) REVERSE 1997 ADJUSTMENTS FOR 3" AND 4"
